

	Data Dictionary			
	Dataset Name	B-9.2, High Income Returns By Income Level Type and Average Tax Liability		
	Dataset Description	The dataset contains statistics for high income resident tax returns by income level type and average tax liability. For more information by taxable year, see <a href="https://www.ftb.ca.gov/aboutftb/plans_reports.shtml">https://www.ftb.ca.gov/aboutftb/plans_reports.shtml</a> , Annual Report, Table 9-1.2.		
	Dataset Update Frequency	Annually		
Column Number	Data Field Name	Data Field Description	Data Field Type	API Field Name
1	ID	Row identifier.	Number	id
2	Taxable Year	Taxable year for which tax returns were filed in a number format that can be used to filter and sort, as well as display in charts.	Number	taxable_year
3	Year Time Date	Taxable year for which tax returns were filed in time and date format.	Time and Date	year-date_time
4	Category	The income category, adjusted gross income (AGI), AGI plus tax preference income, AGI less investment interest, and expanded income.	Text	category
5	AGIC	Adjusted gross income classification (AGIC) is the category of taxpayers whose income falls within a specified CA adjusted gross income range.	Text	agic
6	Total Returns	Total Number of Returns.	Number	total_returns
7	Non-Taxable Returns	Number of Non Taxable Returns.	Number	non_taxable_returns
8	Taxable Returns	Number of Taxable Returns.	Number	taxable_returns
9	Total Tax Liability	Total Amount of Tax Liability.	Number	total_tax_liability
10	Average Tax Liability \$1 Under \$1,000	Number of returns with average amount of tax liability between \$1 and \$1,000.	Number	average_tax_liability_1_under_1000
11	Average Tax Liability \$1,000 Under \$2,000	Number of returns with average amount of tax liability between \$1,000 and \$2,000.	Number	average_tax_liability_1000_under_2000
12	Average Tax Liability \$2,000 Under \$6,000	Number of returns with average amount of tax liability between \$2,000 and \$6,000	Number	average_tax_liability_2000_under_6000
13	Average Tax Liability \$6,000 and Over	Number of returns with average amount of tax liability of \$6,000 and Over.	Number	average_tax_liability_6000_and_over

#### Additional Details

1. Due to tax law changes over time and variations in tax forms, some of the data may not be comparable.  
Tax preference income is reported on Form FTB Schedule P and includes: excluded portion of capital gains, accelerated depreciation in excess of straight line, excess depletion, and several other
2. statutory amounts.
3. Expanded income is adjusted gross income plus tax preference income less investment expenses.